

REPRESENTATIVE FOR PETITIONER: Susan E. Draheim, *pro se*

REPRESENTATIVE FOR RESPONDENT: Jess Reagan Gastineau, Attorney

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

Susan E. Draheim,	)	Petitions:	49-101-12-3-4-01535-17
	)		49-101-13-3-4-01536-17
Petitioner,	)		49-101-14-3-4-01537-17
	)		49-101-15-3-4-01538-17
	)		49-101-16-3-4-01539-17
	)		49-101-17-3-4-01540-17
v.	)		49-101-16-1-4-01559-17
	)		
	)	Parcel:	1053758
	)		
Marion County Assessor,	)	County:	Marion
	)		
Respondent.	)	Assessment Years:	2012-2017

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Appeals from the Final Determinations of the  
Marion County Property Tax Assessment Board of Appeals

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**January 14, 2019**

**FINAL DETERMINATION**

The Indiana Board of Tax Review (“Board”), having reviewed the facts and evidence, and having considered the issues, now finds and concludes the following:

**INTRODUCTION**

1. Susan E. Draheim filed Form 133 appeals for 2012-2017 alleging a mathematical error because the square footage on her property record card (“PRC”) was wrong but only the 2012 PRC had the incorrect square footage. Draheim also alleged that her taxes were illegal as a matter of law. Additionally, she filed a Form 131 for the 2016 tax year alleging her property was over assessed. Draheim failed to make a prima facie case for

any relief for her Form 133 appeals. For the 2016 Form 131 appeal, we order the assessment changed to the conclusion of the Assessor’s appraiser: \$361,900 (rounded).

**PROCEDURAL HISTORY**

- 2. Draheim filed Form 133 notices for review with the Marion County Property Tax Assessment Board of Appeals (“PTABOA”) for the 2012-2017 assessment years. In addition, she filed a Form 130 for the 2016 tax year. The assessments of record are:

Year	Land	Improvements	Total
2012	\$ 90,200	\$ 305,700	\$ 395,900
2013	\$ 179,000	\$ 286,500	\$ 465,500
2014	\$ 179,000	\$ 286,500	\$ 465,500
2015	\$ 179,000	\$ 289,200	\$ 468,200
2016	\$ 179,000	\$ 289,200	\$ 468,200
2017	\$ 179,000	\$ 286,500	\$ 465,500

- 3. Draheim filed Form 131 petitions for all of the appeals, including those that originated as Form 133 appeals. We treat those petitions the same as if she had correctly followed the Form 133 process. For the 2016 year in which she filed a Form 130, we treat it as a Form 131 appeal.<sup>1</sup> On July 17, 2018, our designated Administrative Law Judge (“ALJ”), Timothy Schuster, held a hearing. Neither he nor the Board inspected the subject property.
- 4. Jess Reagan Gastineau represented the Assessor. Susan Draheim represented herself and testified under oath. Erick Landeen and George Spenos also testified under oath for the Assessor.
- 5. The following exhibits were submitted<sup>2</sup>:

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<sup>1</sup> The Form 130 indicates this was a 2017 appeal, however the value listed on the Form 130 corresponds with the 2016 assessment year rather than the 2017 assessment year. In addition, the Form 115 attached to the appeal lists 2016 as the assessment year under appeal. Thus, we treat this as a 2016 Form 130/131 appeal.

<sup>2</sup> The Assessor did not offer Exhibits 11-16, 18-20, 22, and 24, as a result, these documents are not part of the record and will not be considered by the Board. In addition, Draheim attempted to submit evidence after the hearing via mail. Under 52 IAC 2-8-8 no post-hearing evidence will be accepted unless it is specifically requested by the ALJ or the Board. Thus, this evidence is not admitted.

- Petitioner's Ex. 1: Form 131 IBTR petition with Form 115 and Form 130,  
 Petitioner's Ex. 2: Form 131 IBTR petition with Form 133 for 2012-2017,  
 Petitioner's Ex. 3: Photos of 716 Russell Ave,  
 Petitioner's Ex. 4: Summary page and property record cards (PRCs),  
 Petitioner's Ex. 5: Picture and PRC for parcel 1069465,  
 Petitioner's Ex. 6: Picture and PRC for parcel 1024763,  
 Petitioner's Ex. 7: *Draheim v. Marion Co. Assessor* (IBTR decided March 14, 2016),  
 Petitioner's Ex. 8: Indiana Code § 6-1.1-4-4.5,  
 Petitioner's Ex. 9: Land title surveys with map,  
 Petitioner's Ex. 10: Demand Letter and supporting data,  
 Petitioner's Ex. 11: PTABOA minutes from August 25, 2017, and September 29, 2017,  
 Petitioner's Ex. 12: Indiana Department of Local Government Finance ("DLGF") memorandum dated June 10, 2016,  
 Petitioner's Ex. 13: Letter from Draheim to Wesley Bennett, DLGF,  
 Petitioner's Ex. 14: Map of subject property showing neighboring land assessment values from 2013-2017 and PRCs,  
 Petitioner's Ex. 15: Draheim analysis of other nearby office comparable properties,  
 Petitioner's Ex. 16: 2017 PRC and 1 photo of 728 S. Meridian St.,  
 Petitioner's Ex. 17: 2017 PRC and 1 photo of 615 Russell Ave.,  
 Petitioner's Ex. 18: 2017 PRC and 2 photos of 825 S. Meridian St.,  
 Petitioner's Ex. 19: 2017 PRC and 2 photos of 845 S. Meridian St.,  
 Petitioner's Ex. 20: Indiana public records request and response #1 by Draheim to Marion County Assessor,  
 Petitioner's Ex. 21: Indiana public records request and response #2 by Draheim to Marion County Assessor,  
 Petitioner's Ex. 22: Draheim analysis of dental office comparable properties,  
 Petitioner's Ex. 23: 2017 PRC and 1 photo of 1339 Madison Ave.,  
 Petitioner's Ex. 24: 2017 PRC and 1 photo of 1122 Shelby St.,  
 Petitioner's Ex. 25: 2017 PRC and 2 photos of 2291 N. Meridian St.,  
 Petitioner's Ex. 26: 2017 PRC and 1 photo of 2536 E. 10<sup>th</sup> St.,  
 Petitioner's Ex. 27: 2017 PRC and 1 photo of 32 Sycamore St.,  
 Petitioner's Ex. 28: Subject property construction costs and floorplan,  
 Petitioner's Ex. 29: Draheim analysis of nearby office comparables,  
 Petitioner's Ex. 30: Draheim analysis of dental office comparables.
- Respondent's Ex. 1: Form 131 for parcel 1065782 and Form 131 for parcel 1053758,  
 Respondent's Ex. 2: Form 133s for parcel 1053758,  
 Respondent's Ex. 3: Form 115 for parcel 1065782,  
 Respondent's Ex. 4: Form 115 for parcel 1053758,  
 Respondent's Ex. 5: 2012-2017 PRCs for parcel 1065782,  
 Respondent's Ex. 6: 2012-2017 PRCs for parcel 1053758,

- Respondent's Ex. 7: CoStar listing for 716 Russell Ave.,
- Respondent's Ex. 8: Multiple listing sheets/sales disclosure form for 716-720 Russell Ave.,
- Respondent's Ex. 9: Construction mortgage for subject property dated June 10, 2010,
- Respondent's Ex. 10: Various permits for subject property,
- Respondent's Ex. 17: Summary appraisal dated February 9, 2010,
- Respondent's Ex. 21: PRC for parcel 1039676 (712 Russell Ave.),
- Respondent's Ex. 25: Landeen/Knapp appraisal dated December 28, 2017.

6. The record also includes the following: (1) all pleadings, briefs, and documents filed in the current appeals, (2) all orders and notices issued by the Board or our ALJ, and (3) the digital recording of the hearing.

#### **OBJECTIONS**

7. The Assessor made relevance objections to:
- A statement Draheim made regarding a prior hearing.
  - Petitioner's Ex. 3, photos of the subject property.
  - Petitioner's Ex. 12, a DLGF Memorandum.
  - Petitioner's Ex. 14, a map showing assessment values.
  - Petitioner's Exs. 16-18, photos of properties near the subject.
  - Petitioner's Exs. 23-27, PRCs and photos of properties near the subject.

Evidence is relevant if it tends to make a fact of consequence "more or less probable than it would be without the evidence." Ind. Evid. R. 401. "This often includes facts that merely fill in helpful background information . . . even though they may only be tangentially related to the issues presented." *Hill v. Gephart*, 62 N.E.3d 408, 410 (Ind. Ct. App. 2016). We find all of this evidence to be at least minimally relevant and overrule the Assessor's objections.

8. The Assessor objected to the following exhibits arguing they were "conclusory":
- Petitioner's Ex. 13, Draheim's letter to the DLGF Commissioner.
  - Petitioner's Ex. 15, Draheim's assessment analysis of office properties.
  - Petitioner's Ex. 22, Draheim's dental office assessment analysis.

- Petitioner’s Ex. 29, Draheim’s second assessment analysis of office properties.
- Petitioner’s Ex. 30, Draheim’s second dental office assessment analysis.

The Assessor also alleged that several of the exhibits were not prepared using generally accepted appraisal principles. It is unclear under what rule of evidence the Assessor believed these exhibits should be excluded. They do not fall under the rule prohibiting a witness from testifying to legal conclusions. At best, we find the Assessor was objecting to the relevance of the exhibits. As discussed above, there is a low threshold for relevance and we find these exhibits meet that threshold. To the extent the Assessor was arguing these exhibits run afoul of any other evidentiary rule, we find those objections were waived for failure to present a cogent argument.

9. The Assessor made objections to the authenticity of the following exhibits:

- Petitioner’s Ex. 3, photos of the subject property.
- Petitioner’s Ex. 14, a map showing assessment values.
- Petitioner’s Exs. 16-18, photographs of the subject property.
- Petitioner’s Exs. 23-27, PRCs and photos of properties near the subject.

We find Draheim sufficiently established the authenticity of these exhibits and overrule the Assessor’s objections.

10. The Assessor made two objections alleging that Draheim was “assuming facts not in evidence.” We find that rather than assuming facts, Draheim was testifying to them. Thus, we overrule these objections.

11. The Assessor objected to Petitioner’s Ex. 9, the land surveys, as hearsay. Draheim did not demonstrate that it falls within a generally recognized exception to hearsay. Nevertheless, we do not find sufficient cause to exclude the surveys. We overrule the objection and admit Petitioner’s Ex. 9 pursuant to 52 IAC 2-7-3, which provides that we may admit hearsay that is objected to as long as it is not the sole basis for our determination.

12. The Assessor objected to Petitioner's Ex. 10, a demand letter and assessment comparison analysis prepared by an attorney, S. Christopher Striebeck, on the grounds of relevance, hearsay, and authenticity. We address only the hearsay objection, which we find dispositive. Draheim did not establish that the exhibit fell within any recognized exception to the hearsay rule. In this case, we find the prejudicial effect of admitting such an analysis without giving the Assessor the opportunity to cross-examine Striebeck merits its exclusion. We also note that it appears the letter was an attempt to enter into settlement negotiations. This ruling does not affect our final determination because Draheim failed to demonstrate that Striebeck used generally accepted appraisal principles in creating his analysis. Thus, the evidence was unreliable.
13. The Assessor objected to a statement Draheim made about the motivations of the PTABOA on the grounds that it was speculation. We agree with the Assessor and sustain the objection.
14. Draheim objected to the Respondent's Ex. 17, the February 2010 appraisal, because the intent of the appraisal was for bank lending purposes as shown by the disclaimer on page 2 of the report. The Assessor responded by saying there was no challenge to the authenticity of report. Despite the disclaimer, an appraisal is not inadmissible simply because it was prepared for another purpose. Thus, we overrule the objection.
15. Draheim objected to the Respondent's Ex. 7, a CoStar listing of the subject property, stating that it is inaccurate because the square footage listed is larger than the actual building size. We do not find this error makes the exhibit inadmissible under any rule of evidence. Thus, we overrule the objection.
16. Draheim objected to the Respondent's Ex. 8, a MLS listing of the subject property, stating that it is inaccurate because the listing price was more than it actually sold for and the square footage was inaccurate. These issues do not make the exhibit inadmissible under any rule of evidence. Thus, we overrule the objection.

### **BURDEN OF PROOF**

17. Generally, a taxpayer seeking review of an assessment must prove the assessment is wrong and what the correct value should be. Indiana Code § 6-1.1-15-17.2 creates an exception to the general rule and assigns the burden of proof to the assessor where (1) the assessment under appeal represents an increase of more than 5% over the prior year's assessment for the same property, or (2) the taxpayer successfully appealed the prior year's assessment, and the current assessment represents an increase over what was determined in the appeal, regardless of the level of that increase. I.C. § 6-1.1-15-17.2(a), (b) and (d). If an assessor has the burden and fails to prove the assessment is correct, it reverts to the previous year's level (as last corrected by an assessing official, stipulated to, or determined by a reviewing authority) or to another amount shown by probative evidence. I.C. § 6-1.1-15-17.2(b).
  
18. Draheim filed Form 133 appeals for each assessment year. A taxpayer may not challenge the assessed value of a property via a Form 133. Thus, the burden shifting provisions of I.C. § 6-1.1-15-17.2 do not apply. For the 2016 Form 130/131 appeal, there was no change between the 2015 and 2016 assessments, thus the burden remains with Draheim.

### **MOTION TO DISMISS**

19. The Assessor's counsel filed a motion to dismiss arguing that Draheim's use of Form 133s is improper, and that her filings were untimely. Counsel renewed the motion at the hearing, but withdrew the argument about untimely filings. Our ALJ took the motion under advisement and proceeded to hear the case on the merits. In Indiana, there is a longstanding preference for resolving the case on the merits. *See Keener v. Kendallville*, 191 N.E.2d 6, 7 (Ind. 1963) (despite a valid basis for sustaining a motion to dismiss the court preferred and ultimately resolved the case on the merits). For this reason, we overrule the Assessor's motion to dismiss.

## FINDINGS OF FACT AND CONCLUSIONS OF LAW

### A. Draheim's Contentions

20. Draheim argued the square footage was wrong on her PRC, and as a result, the subject property was over assessed. She offered a certified land title survey showing the dimensions of the property and her building. The square footage on her 2012 PRC reads 2,512 sq. ft. Draheim's certified survey and 2013-2017 PRCs read 2,129 sq. ft. Additionally, she argued that the total square footage of her property was incorrect because the land survey shows 5,800 +/- or 0.133 acres, while her PRCs show 5,968 sq. ft. or 0.14 acres. She argued that this discrepancy results in a \$5,000 difference in value to her property and resulted in an inequitable assessment. *Draheim testimony; Pet'r. Exs. 4, 9.*
21. Draheim did an assessment comparison analysis in which she created a map showing the land assessments for each in 2013-2017. She then narrowed her comparables to nearby offices and selected four properties to compare the improvements assessments. She presented a similar analysis for freestanding dental offices in Center Township. She argued that these analyses show she was over-assessed as compared to similar and nearby properties. She also argued that applying the \$167/sq. ft. value from the Assessor's appraisal to other properties would result in much higher assessments for those properties. *Draheim testimony; Pet'r. Exs. 14, 15, 16-19, 22-27.*
22. In addition, Draheim argued that her taxes were illegal as a matter of law because they were not uniform and equal for purposes of Indiana Code § 6-1.1-4-4.5. In particular, she claimed that her property was not receiving the same assessment reductions as other properties despite having many of the same problems such as a slope. *Draheim testimony; Pet'r. Exs. 5,6, 10, 14.*
23. In conclusion, Draheim asked for the 2011 property value of \$235,800 for each year. She also asked for the square footage to be corrected on her property record cards and for refunds based on those corrections. Finally, she requested attorney's fees and a "different

assessor for any property she owns now or in the future.” *Draheim testimony; Pet’r. Ex. 4.*

## **B. Assessor’s Contentions**

24. The Assessor introduced an appraisal prepared by Greg Knapp and Erick Landeen of Terzo & Bologna, Inc. Landeen testified about the appraisal, and certified that it complied with the Uniform Standards of Professional Appraisal Practice (“USPAP”). In his appraisal, Landeen applied the sales-comparison approach looking for recent sales of buildings similar in size, use, age, and condition. He also considered the cost and income approaches, but found them to be less reliable and did not use them. Draheim refused to grant Landeen access to the property so he made the extraordinary assumption that the interior of the property was functionally adequate and average in quality and condition for its age and use. After adjusting his comparable properties, Landeen settled on a value of \$420,000 as of January 1, 2016. *Landeen testimony; Resp’t Ex. 25.*
25. On cross-examination, Draheim pointed out that Landeen used the wrong square footage for the building. Landeen revised his opinion of value on re-direct, noting that with the slightly smaller building the price per square foot would increase from \$167/sq. ft. to \$170/sq. ft. He then multiplied the \$170/sq. ft. by the correct building size of 2,129 sq. ft. As a result, Landeen came to a revised value of \$361,930 for the subject property as of January 1, 2016. *Landeen testimony; Resp’t Ex. 25 at 14, 44.*
26. The Assessor also introduced a February 2010 appraisal with a value of \$540,000 and a \$400,000 construction mortgage as additional support for the assessment. Finally, George Spenos testified about the general assessing process for properties like the subject. *Spenos testimony; Resp’t. Exs. 9, 17.*

## **ANALYSIS**

### **A. 2012-2017 Form 133 appeals**

27. We first examine Draheim’s Form 133 appeals. For the years under appeal a taxpayer had two methods to appeal an assessment: a Petition for Review of Assessment (Form

131) authorized by Ind. Code § 6-1.1-15-1 (2016), or a Petition for Correction of Error (Form 133) authorized by Ind. Code § 6-1.1-15-12 (2016).<sup>3</sup> “A taxpayer that challenges a property assessment bears that responsibility of using the appropriate method.” *Franchise Realty Corp. v. State Bd. of Tax Comm’rs*, 682 N.E.2d 832, 833 (Ind. Tax Ct. 1997). Additionally, the Petitioners cannot avoid the statutory time limitations associated with the Form 131 review process by filing their claim on a Form 133. *See Williams Indus. v. State Bd. of Tax Comm’rs*, 648 N.E.2d 713, 718 (Ind. Tax Ct. 1995) (stating that because the legislature has created specific appeal procedures, a taxpayer must comply with the statutory requirements of filing the proper petitions within a timely manner). *See also Lake Co. Prop. Tax Assessment Bd. of Appeals v. BP Amoco Corp.*, 820 N.E.2d 1231, 1236-1237 (Ind. 2005) (stating that because the taxpayer failed to challenge its assessments within the applicable time period for which a Form 130 was available, it was foreclosed from using a Form 133 for that purpose).

28. Draheim alleges that her appeals are proper on Form 133s because her taxes were illegal as a matter of law and there were mathematical errors in computing her assessments. I.C. § 6-1.1-15-12 (2016). We first address her claims of mathematical errors.
29. Draheim argued that the building size on her 2012 PRC was incorrect. She asked that this be corrected and a refund awarded. She made the same argument in a previous appeal for the 2012 assessment year. *Susan E. Draheim, DDS, LLC v. Marion County Assessor* (IBTR March 14, 2016). A Form 133 appeal is not an opportunity for a “second bite at the apple.” Thus, this claim fails.
30. In addition, Draheim requested corrections to the building size for the 2013-2017 PRCs, but those PRCs already show the correct square footage of 2,129 for the building. Thus, these claims are moot. Draheim also argued that her land square footage of 5,968 was incorrect based on a survey she provided that shows a land area of 5,800 +/- . The survey does not show a margin of error and we find it insufficient to show that her PRCs are incorrect.

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<sup>3</sup> This statute was repealed in 2017 and replaced by Ind. Code § 6-1.1-15-12.1. *See* 2017 Ind. Acts 232, § 18.

31. Draheim made several additional arguments regarding the valuation of her property. Although she did not generally distinguish between assessment years, we find these arguments fail for those years in which there is only a Form 133 appeal. A Form 133 can only be used for objective errors correctable with exactness and precision. This form cannot be used for challenges requiring subjective judgment. Ind. Code § 6-1.1-15-12; *O'Neal Steel v. Vanderburgh Co. Property Tax Assessment Bd. of Appeals*, 791 N.E.2d 857, 860 (Ind. Tax Ct. 2003). As the Indiana Tax Court discussed in *Pulte Homes*, a taxpayer cannot use a Form 133 to challenge the valuation because valuation involves a subjective judgment. *See Pulte Homes v. Hendricks Co. Assessor*, 42 N.E.3d 590, 594-595 (Ind. Tax Ct. 2015) (value cannot be determined from a simple rendition of objective facts). Therefore, Draheim cannot use a Form 133 to challenge the valuation of her property.
32. Based on her claim that her assessments were not uniform and equal, she argued they were also illegal as a matter of law. Even if we assume this claim could succeed, Draheim failed to show that her assessments violated the principles of uniformity and equality. According to the Tax Court, “when a taxpayer challenges the uniformity and equality of his or her assessment one approach that he or she may adopt involves the presentation of assessment ratio studies, which compare the assessed values of properties within an assessing jurisdiction with objectively verifiable data, such as sales prices or market value-in-use appraisals.” *Westfield Golf Practice Center, LLC v. Washington Township Assessor*, 859 N.E.2d 396, 399 n.3 (Ind. Tax Ct. 2007). Draheim did not provide objectively verifiable market data for either the subject or for any of the comparables properties. Thus, this claim fails.
33. Draheim also claims that the Assessor’s failure to follow the Guidelines makes her taxes illegal as a matter of law. A party may not make a case for changing an assessment simply by showing how the assessment regulations should have been applied. *See Eckerling v. Wayne Twp. Ass’r*, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2006) (“Strict application of the regulations is not enough to rebut the presumption that the assessment is correct.”). Thus, we find Draheim has failed to make any case for relief on her Form

133 appeals.

**B. 2016 Form 131 appeal**

34. We now turn to Draheim’s 2016 Form 131 appeal. Indiana assesses real property based on its true tax value, which the DLGF defines as “the market value-in-use of a property for its current use, as reflected by the utility received by the owner or a similar user, from the property.” I.C. § 6-1.1-31-6(c); 2011 REAL PROPERTY ASSESSMENT MANUAL at 2. (incorporated by reference at 50 IAC 2.4-1-2). Parties may offer evidence that is consistent with the DLGF’s definition of true tax value. A market value-in-use appraisal prepared according to the Uniform Standards of Professional Appraisal Practice often will be probative. *Eckerling at 678* (Ind. Tax Ct. 2006). Parties may also offer actual construction costs, sales information for the property under appeal, sales or assessment information for comparable properties, and any other information compiled according to generally acceptable appraisal principles. *Id.*; *see also* I.C. § 6-1.1-15-18 (allowing parties to offer evidence of comparable properties’ assessments in property-tax appeals).
35. Parties can introduce assessments of comparable properties to prove market value-in-use of a property under appeal, provided that those comparable properties are located in the same taxing district or within two miles of the taxing district’s boundary. *See* I.C. § 6-1.1-15-18(c)(1). But like the sales-comparison approach, the party offering the assessment data must show how the properties are comparable. *Long v. Wayne Twp. Assessor*, 821 N.E.2d 466, 470-1 (Ind. Tax. Ct. 2005).
36. Draheim created several assessment comparison analyses by compiling data for neighboring properties and freestanding dental offices to support her argument that her property is over-assessed. She submitted PRCs and created a spreadsheet showing changes in the assessments from 2011-2017, but presented no sales information. There is no indication that Draheim used generally accepted appraisal principles. She failed to show comparability between the subject and the comparison properties, nor did she make reliable and supported adjustments for any differences. We find Draheim failed to show that her assessment was incorrect.

37. As discussed above, Draheim also challenged the uniformity and equality of her assessment, but she failed to provide the sort of market-based evidence necessary to support that claim.
38. Draheim's motion for attorney's fees and her request for the Board to appoint a different assessor are both denied. The Board is a creature of statute and cannot act beyond its statutory authority. *Irwin Mortgage Corp. v. Ind. Bd. of Tax Review*, 775 N.E.2d 720, 723 (Ind. Tax Ct. 2002). No statute gives the Board the power to supplant an elected assessor.

### **C. Motion for Judgment on the Evidence**

39. The Assessor made a motion for judgment on the evidence before beginning his case-in-chief citing Trial Rule 50. The Assessor argued that Draheim failed to make a prima facie case. Our ALJ took the motion under advisement, and the Assessor presented his case.
40. A property tax appeal is an administrative hearing, and our rules give us discretion in applying the trial rules. A litigant is always free to rest on the burden of proof without offering additional evidence. In this case, the Assessor elected to proceed with his evidentiary presentation. The Assessor's appraiser ultimately valued the property over \$100,000 lower than the 2016 assessment. In this case, we find ignoring such evidence would be unfair and against the interests of justice. Thus, we deny the Assessor's motion.
41. Landeen presented a USPAP compliant appraisal. Although he valued the property using an incorrect square footage for the building, he was able to correct that error at the hearing. We find Landeen's revised value of \$361,930 to be the best evidence of the subject property's value for the 2016 assessment date.

**CONCLUSION**

42. Draheim failed to make a prima facie case for any relief for her Form 133 appeals. For the 2016 Form 131 appeal, we order the assessment changed to Landeen’s concluded value of \$361,900 (rounded).

The Assessments are changed accordingly. This Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date written above.

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Chairman, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

**- APPEAL RIGHTS -**

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court’s rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days after the date of this notice. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. The Indiana Tax Court’s rules are available at <<http://www.in.gov/judiciary/rules/tax/index.html>>.